IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

MONDAY, THE TWENTY SIXTH DAY OF JULY
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 1019 of 2004

Between:

Thirumani Auto Ancillaries Limited, Bonthapally, Narsapur Taluq, Medak District, A.P. rep., by its Managing Director Mr.T.M.Venkatesan.

..... PETITIONER

AND

1 Commercial Tax Officer, Sanatnagar Circle, Mayur Kushal Complex, VI Floor, Abids, Hyderabad.
2 Commissioner of Commercial Taxes, Govt. of A.P., Opp: Gandhi Bhavan, Nampally, Hyderabad.
3 Commissioner of Industries, Government of A.P., Chirag Ali Lane, Abids, Hyderabad.
4 The Manager, Global Trust Bank Limited, Ameerpet, Hyderabad.

.....RESPONDENT(S)

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a writ of mandamus or any other appropriate writ or order or direction setting aside the notice of 1st respondent dated 17.12.2003 during pendency of its application before the 3rd respondent under G.O.359 dated 25.6.2001 issued to the 4th respondent attaching the bank account of the petitioner as illegal, arbitrary and unjustified and consequently direct the 1st respondent not to take any coercive steps for recovery of the tax of Rs. 51,37,895/- pending a final decision being taken by the 3rd respondent pursuant to the application filed by the petitioner under APSSIRS in terms of G.O.Ms.359, dated 25.6.2001.

Counsel for the Petitioner:MR.P.SRINIVASA REDDY, Advocate.

Counsel for the Respondents No.1 to 3: GP FOR COMMERCIAL TAXES

The Court at the stage of admission made the following :

ORDER : (Per Sri Bilal Nazki, J)

The grievance of the petitioner is that in terms of G.O.Ms.No. 359, dated 25.6.2001, he had made a representation which has not been considered and on the other hand his Bank account was attached. The counter has been filed by the Commercial Taxes Department, alleging that there is liability, which has to be recovered. The petitioner has filed an additional affidavit in which he has stated that now his grievance has been redressed. He has placed on record the minutes of the 17th Meeting of A.P.Small Scale Industries Revival Scheme for Revival of Sick Units, held on 24.01.2004. With regard to petitioner's unit, the following decision appears to have been taken ;

> *"The representative of Commercial Tax Department, representative of the SBI, Nacharam and the MD of the Company have attended the meeting. The committee after detailed discussions have decided as follows :*
>
> 1. *As per the G.O.Ms.No.359, Dt.25.6.2001 Sales Tax dues of Rs.51.00 lakhs shall be deferred for two years from the date of grant of revival package, the amount so deferred will be recovered in four equal half yearly instalments and will carry interest at 12% p.a. from the date of deferment till the date of final payment of deferred amount.*
>
> 2. *The M.D. of the unit and the representative of SBI have agreed to settle the loan amount under OTS."*

Since the only grievance of the petitioner is that his representation was not being considered in the light of G.O.Ms.No.359, dated 25.6.2001, we do not think that any cause of action survives because his representation appears to have been now considered and decided in his favour.

For these reasons, we dispose of the Writ Petition. No costs.

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(BILAL NAZKI, J)

26th July, 2004.

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(S.ANANDA REDDY, J)

ajr.

To

1 The Commercial Tax Officer, Sanatnagar Circle, Mayur Kushal Complex, VI Floor, Abids, Hyderabad.
2 The Commissioner of Commercial Taxes, Govt. of A.P., Opp: Gandhi Bhavan, Nampally, Hyderabad.
3 The Commissioner of Industries, Government of A.P., Chirag Ali Lane, Abids, Hyderabad.
4 Two C.Cs. to the G.P. for Commercial Taxes, High Court buildings,

Hyderabad (O.U.T).

5 Two C.D. Copies.